

APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE

FOR DRA USE ONLY

Mail To: Collection Division, PO Box 454, Concord, NH 03302-0454. Telephone No. (603) 271-2191.

LICENSE REQUIRED BEFORE OPERATING

Be sure to read instructions on reverse side before filling out this form.

License Number

Date Issued

PLEASE TYPE OR PRINT CLEARLY

- 1 BUSINESS NAME _____
- 2 NAME OF ENTITY _____
- 3 MAILING ADDRESS _____
- 4 MAILING ADDRESS CONTINUED _____
- 5 CITY OR TOWN _____ STATE _____ ZIP CODE _____
- 6a Type of Legal Organization: ☐ ① Proprietorship ☐ ② Corporation ☐ ③ Partnership ☐ ④ Fiduciary ☐ ⑤ Non-Profit
- 6b LLC Taxed as: ☐ ① Single Member ☐ ② Corporation ☐ ③ Partnership **Check either 6(a) or 6(b) but not both.**
- 7 Federal Employer Identification Number of the above operation: _____ (Do Not Enter SSN)
- 8 If you have not entered an FEIN at line 7 above, under what social security number or department identification number will your business taxes for this operation be filed? **SSN:** _____ or **DIN:** ☐ N ☐ L ☐ — _____
- 9 List individual owner, partners or president and treasurer:
- | Name | Title | Social Security Number | Home Address |
|-------|-------|------------------------|--|
| _____ | _____ | _____ | STREET ADDRESS _____
CITY/TOWN, STATE, ZIP CODE _____ |
| _____ | _____ | _____ | STREET ADDRESS _____
CITY/TOWN, STATE, ZIP CODE _____ |
| _____ | _____ | _____ | STREET ADDRESS _____
CITY/TOWN, STATE, ZIP CODE _____ |
- 10 Contact Person if other than above _____ Telephone # _____ Ext. _____
NAME TITLE
- 11 Business Telephone # _____ Ext. _____ Home Telephone # _____
- 12 Physical Business Address in NH _____
STREET, CITY and ZIP CODE
- 13 Proposed opening date _____ (Required)
- 14 Type of business activity _____
- 15 Check Here if you Serve.... ☐ Food ☐ Alcoholic Beverages
- 16 Check here if you rent..... ☐ Sleeping Accommodations. Number of Rooms _____ ☐ Function Rooms ☐ Motor Vehicles
- 17 Check here if you are requesting permission to file returns on a seasonal basis (less than twelve returns per year). ☐
- If yes what months will the business operate? _____
- 18 Prior business name _____ Prior Owner (s) _____

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I hereby certify that the above given information is true and correct and in conformity with applicable state laws.

X

SIGNATURE (IN INK) (REQUIRED ON ALL APPLICATIONS)

DATE

TITLE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX OPERATORS (RSA 78-A:4)
GENERAL INSTRUCTIONS

WHO MUST FILE	Every operator having a New Hampshire Meals & Rentals Tax license must file a Meals & Rentals Tax return. Operators must report monthly, even when no tax is due. Approved seasonal operators must file returns for each month of their approved season. Licenses are not transferable and must be obtained prior to operating or commencing business. A separate application must be made for each place of business. A separate application must be made for each place of business. Licenses are not transferable and must be obtained prior to beginning operating.
WHEN TO FILE	E-File or Telefile returns filed timely will not have the payment, which is on Line 20 of the worksheet, deducted from their bank account until the next business day after the return due date. E-File or Telefile payments for late filed returns will be deducted on the next business day following the day the return was filed. You may access the TELEFILE and E-FILE systems 24 hours a day, 7 days a week, E-File or Telefile returns will be considered timely filed when a confirmation number is received by the TELEFILE or E-FILE system prior to 12:00 midnight on the date due. Paper returns must be received by the Department no later than the due date shown on the worksheet. The postmark on your envelope does not constitute a timely filed return.
WHERE TO FILE	Mail to: NH Dept. of Revenue Administration, Collection Division, PO Box 454, Concord, NH 03302-0454.
NEED HELP	If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the E-FILE System, Customer Service is available between 8:00 am and 4:30 pm, Monday through Friday, (603) 271-2191. If you need access to a computer to E-File, the Department has a computer available to the public at 45 Chenell Drive, Concord, NH 03301.
ELECTRONIC FILER	Any operator that does not choose to file electronically shall forfeit any amounts retained pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with under \$25,000 in meals and rentals taxable revenue in the prior calendar year.
Incomplete applications are returned to the applicant and will result in a delay in issuing. Some common omissions/errors are: * Application is incomplete or illegible. * The entity name (Line 2) in the case of a corporation is the corporate name, do not enter president's name. * The application has not been signed.	
Line 1	Type or Print Business/Trade Name - One (1) letter per block.
Line 2	Type or Print the business entity name (Corporation Name, Partnership, or Proprietor's Name - One (1) letter per block).
Line 3	Type or Print the mailing address - One (1) letter per block; abbreviate when possible.
Line 4	Type or Print the Post Office Box, Rural Route number, etc.
Line 5	Type or Print the City or Town, State and Zip code.
Line 6a	Check the type of legal organization if other than a Limited Liability Company (LLC).
Line 6b	If this operation is a Limited Liability Company (LLC) show whether the entity is taxed as a single member, corporation or partnership.
Line 7	Type or Print the Federal Employer Identification Number. If applied for, enter "Applied for" and notify the Department when received.
Line 8	Type or Print the Social Security Number or New Hampshire Department of Revenue Administration issued Identification Number (Single Member LLC's) under which your business taxes for this operation will be reported.
Line 9	List the names, titles, social security numbers and home addresses of the individual owners (Proprietorships), partners (Partnerships), members and managers (Limited Liability Companies) and president and treasurer and anyone else in a managerial capacity (Corporations). If additional space is needed, attach a schedule detailing the same information.
Disclosure of SSN:	Disclosure of your Social Security Number is mandatory under Department of Revenue Administration Rule 708.05(d)(4). This information is required for the purpose of administering the tax laws of this state and authorized by <u>42 U.S.C.S. 405(c)(2)(C)(i)</u> . The tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by NH RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.
Line 10	If there is a designated person to contact regarding licensing, returns or payments, please indicate on this line and telephone if other than the numbers on Lines 11 or 12
Line 11	Provide the business and home telephone numbers.
Line 12	Type or Print the actual address where the business is located. For example, "1 Main St., Manchester, NH".
Line 13	Enter the proposed opening date of the business. NOTE: This license is required prior to operating.
Line 14	Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent and caterer, etc.).
Line 15	Please check all applicable items served by this business.
Line 16	Please check appropriate box(es) to indicate if the business provides room rentals, sleeping accommodations or motor vehicle rentals. If sleeping accommodations are rented, please indicate the number of rooms at this business. Check all applicable rental types and indicate the number of rooms available for sleeping accommodations.
Line 17	If this is a seasonal business indicate the months it will be operated. If the operator desires to file tax returns on a seasonal basis, that is, less than twelve returns per year, check the appropriate block. Monthly filing will be required unless seasonal permission is granted. A return will be required for each month of the filing status, whether there is tax due or not.
Line 18	In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).
Signature	The signature and title, in ink, of the person who is certifying the application information is required on all forms.